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**Commission on Ethics &
Public Trust
Miami-Dade County**

Memorandum

To: Andres Rivero, Commission Candidate 2004

The Honorable Carlos Alvarez, Mayor
The Honorable Chairperson, Joe Martinez
Members, Board of County Commissioners

From: Robert Meyers, Executive Director, Commission on Ethics

Date: May 8, 2006

Re: Final Audit Report – Campaign Account of Andres Rivero 2004

Attached is your copy of the above-referenced audit report.

Overall, the Commission on Ethics (COE) concluded that the campaign expenditures were in compliance with the requirements of the Miami-Dade County Code §12-22 (G), “Use of Funds,” as no disallowed expenses were paid with public funds.

However, the COE noted several of instances where there was a lack of compliance with Florida Statutes Title IX, Chapter 106, “Campaign Financing,” with some violations more significant than others. The more significant areas of concern include failure to close the campaign bank account within 90 days of the election date; campaign expenditures paid through third party intermediaries, which included the purchase of media through third parties; lack of supporting documentation from third party vendors; disallowed reimbursements paid to a campaign consultant; and the candidate’s personal campaign contributions made *after* the date of the election.

cc: Orfelía M. Mayor, Campaign Treasurer
Kerry Rosenthal, Chairman, Commission on Ethics and Public Trust
Lester Sola, Supervisor of Elections

Commission on Ethics & Public Trust

Miami-Dade County

FINAL
Audit Report

**Post-Election Audit of the
Andres Rivero
Campaign Account**

May 8, 2006

Commission on Ethics & Public Trust
Post-Election Audit of the Andres Rivero Campaign Account
FINAL AUDIT REPORT
May 8, 2006

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**COMMISSION ON ETHICS & PUBLIC TRUST
POST-ELECTION AUDIT OF THE CAMPAIGN ACCOUNT OF
ANDRES RIVERO
COMMISSION CANDIDATE 2004**

EXECUTIVE SUMMARY

Item No.	<u>Audit Findings</u>	<u>FL Statute/ County Code Violation</u>	<u>Comments</u>
1	The campaign bank account was closed on December 30, 2004, which is 30 days after the 90 day deadline date on November 30, 2004. (p. 5)	County Code §12-22 (f) (6) and FL Statute §106.141(1) require that a candidate close out the campaign bank account within 90 days after the date of the election.	For the primary election held on August 31, 2004, the deadline to close the campaign bank account was November 30, 2004. Thus, the Andres Rivero campaign account is in noncompliance with both state and county election laws. (See Exhibit B.)
2	Approximately \$103,254 in campaign expenditures were expended via a third party intermediary in furtherance of the Rivero election campaign. (p. 6)	FL Stats. §106.021 (3) and §106.11(1) prohibit direct or indirect campaign expenditures in furtherance of a candidate's election campaign except through the campaign treasurer drawing checks from the campaign bank account.	The campaign paid a political consultant \$132,438, which the consultant then paid \$103,254.13 of these funds to third party vendors on behalf of the Rivero campaign. (See Exhibit E.)
3	The campaign did not have supporting documentation for \$45,582.40 in campaign expenditures paid through a third party intermediary. (p. 7)	Miami-Dade County Code §12-22, Subsection (f)(3)(a)(1) requires the campaign to maintain adequate supporting documentation for all campaign expenditures for both full public disclosure and audit purposes.	The Rivero Campaign was not able to provide to the COE supporting documentation in the form of an invoice or receipt from the vendor that provided the goods and/or service in furtherance of the election campaign. (See Exhibits C, D and J.)
4	Approximately \$23,253.80 was paid by a political consultant for purchase of media in furtherance of the Rivero election campaign. (p. 8)	Florida Elections Commission decisions DE 03-08 and DE 86-14, which interprets Florida Statute §106.11(1) , states the following: "A candidate who is procuring both media related consultant services and mass media political advertisements <i>must issue separate checks drawn on the campaign account to media consultant for their services and to each media outlet that is providing advertising services.</i> "	The Rivero campaign paid a political consultant \$132,438.05 of which \$23,254 was spent for the purchase of media. Thus, the Rivero campaign did not pay the media outlets directly from the campaign account in violation of Florida law. (See Exhibit F and I.)

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EXECUTIVE SUMMARY

5	A consultant was reimbursed for \$1,025.26 that included disallowed costs of \$325.44 for expenses such as cell phone charges, election data, printing costs, etc. (p. 8)	FL Stats. §106.021 (3) states "...a candidate or any other individual maybe reimbursed for expenses incurred for travel, food and beverage, office supplies,by check drawn upon the campaign account..."	The Rivero campaign reimbursed a political consultant approximately \$1,025 for expenses incurred on behalf of the campaign. Of this amount, \$674 was for allowable reimbursements for items such as food, office supplies, and travel related costs. The remaining \$352.44 reimbursed to the consultant was for disallowed costs per Florida election law. (See Exhibit G.)
6	The Rivero campaign reported paying two (2) fines totaling \$60 for zoning violation arising from improperly located campaign signs. (p. 9)		The Florida Division of Elections has advised the COE that fines paid from the campaign account for such expenses as code violations due to political sign advertisements are not considered campaign expenditures and should not be paid with campaign funds.
7	The campaign accepted and deposited contributions <i>after</i> election date. (p. 9)	Florida Statute §106.08(3)(b) and Florida Statute §106.141(1) prohibit a campaign from accepting a contribution <i>after</i> a candidate has been eliminated and also disallows the expending of any contribution received after a candidate has been eliminated.	The Rivero campaign deposited two contributions totaling \$357.26 to the campaign after the election date on August 31, 2004. The funds were deposited in the campaign account on November 30, 2004. (See Exhibit I.)
8	Of the 108 checks issued from the campaign account, the COE auditor found that only three (3) check payments, totaling \$625, did not have any comments written in the check memo portion which would have indicated the exact purpose of the campaign expense. (p. 9.)	Florida Statute §106.11(1) (b)(5) states that a campaign check payments need only contain "the exact purpose for which the expenditure is authorized" on the face of the check.	See Exhibit K for copies of checks without memorandum notations.

INTRODUCTION

In March of 2001, the Miami-Dade County Board of County Commissioners adopted Ordinance No. 01-39 (the Ordinance) for campaign financing reform and is codified in Miami-Dade County Code §12-22. The Ordinance is intended to make the political process more accessible to candidates who run for the office of County Mayor or Commissioner by providing eligible candidates with public funding from the Election Campaign Financing Trust Fund (the Fund).

The Ordinance establishes the eligibility requirements that a candidate must meet in order to receive public funding from the Fund. For the office of County Commissioner, each candidate who satisfies these requirements may be eligible for a maximum contribution of \$75,000 in the primary election, and an additional \$50,000 if a run-off election occurs. For the office of Mayor, each candidate who satisfies the eligibility requirements may receive \$300,000 for the primary election and an additional \$200,000 if the candidate is in a run-off election.

Additionally, the Ordinance requires the Commission on Ethics & Public Trust (COE) to conduct post-election audits ninety (90) days following the date of the election for those candidates who received public financing from the county. This is in keeping with both the requirements of §12-22 (f)(6) of the Code of Miami-Dade County and Florida Statute §106.141 (4), which require that the candidate dispose of any surplus funds remaining in the campaign account within 90-days of the election date by: (1) returning all surplus funds to the Election Campaign Financing Trust Fund; and, (2) any funds remaining in the campaign account that are in excess of the public funding received should be disposed of per Florida Statute §106.141, Disposition of Surplus Funds.

Accordingly, the COE conducted a post-election audit of the campaign account of Mr. Andres Rivero, District 7 County Commission candidate, who received \$75,000 in public funding as a candidate for the Miami-Dade County commission primary election held on August 31, 2004.

PURPOSE & SCOPE OF THE AUDIT

The post-election audit conducted by the COE focuses primarily on campaign expenditures as other Miami-Dade County agencies have been involved in current, on-going examinations of all campaign contributions for those candidates who received public monies. Therefore, to avoid redundancy the COE focused on the following audit objectives:

1. Verify that the candidate complied with County Code §12-22 (e)(1), which sets forth the expenditure limits for those candidates who receive public financing.
2. Verify that the candidate complied with County Code §12-22 (g), which pertains to the “Use of Funds.” This section describes six (6) types of expenditures that public funds **cannot** be used for, which are as follows:

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- a) Clothing for a candidate or an immediate family member of the candidate, except for a political advertisement as defined in Florida Statute §106.001 (17). An immediate family member is defined as the spouse, parents, children, and siblings of the candidate.
 - b) The purchase or rental of any vehicle for a candidate.
 - c) The enhancement of any vehicle owned by a candidate or an immediate family member of the candidate.
 - d) Personal grooming or cosmetic enhancements for a candidate.
 - e) Payment to a candidate or an immediate family member for the purchase of any goods or services.
 - f) Payment to any corporation, firm, partnership, or business entity owned or controlled by a candidate or an immediate family member for the purchase of any goods or services. "Controlled by" shall mean ownership, directly or indirectly, of 5% or more of the outstanding capital stock in any corporation, or direct or indirect interest of 5% or more in a firm, partnership, or other business entity.
3. Verify that the candidate disposed of any surplus funds remaining in the campaign account within 90-days following the election as required by County Code §12-22 (F) (6) and Florida Statute §106.141 (4).
 4. Review for compliance with applicable sections of Florida Statute Title IX, Chapter 106, "Campaign Financing."

The COE obtained copies of all bank statements and cancelled checks drawn against the campaign account, original and/or copies of vendor invoices and receipts, as well as any other accounting records, contracts and/or documentation which would substantiate the amount and purpose of the candidate's campaign expenditures.

The scope of the audit encompassed the period of October 6, 2003 through December 30, 2004, which coincides with the timeframe the campaign account was opened and subsequently closed by the candidate. Additionally, the COE audit strategy included auditing 100% of the campaign expenditures reflected on both the Campaign Treasurer's Reports and the campaign's bank account statements.

SUMMARY OF CAMPAIGN ACCOUNT ACTIVITY

Based on a review of the Campaign Treasurer's Reports (CTRs), the Andres Rivero campaign had a total of \$163,619.08 available to run the candidate's election campaign. Of the total \$163,619.08 in campaign funds, \$75,000.00 (46% of total campaign account) was received in public funding and the remaining \$88,619.08 (54%) was acquired through private contributions, loans and in-kind services. A breakdown of how the total campaign funds were spent is exhibited in Table I. below and categorized by expense type:

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TABLE I.

BREAKDOWN OF EXPENSES			
Expense Type	Dollar Amount of Expenses	% of Total Expenses	Allowable per §12-22 (g)?
Mailings	\$ 64,995.00	42.22%	Yes
Advertising	27,003.80	15.34%	Yes
Consulting	15,790.00	9.17%	Yes
GOTV Effort ¹	15,660.52	9.12%	Yes
Phone Banking	10,683.92	8.02%	Yes
Printing	14,875.62	6.67%	Yes
Campaign Data	2,504.79	3.15%	Yes
Campaign Staff	4,189.50	2.44%	Yes
Promotional expenses	1,492.68	0.85%	Yes
Refund of Excess Contributions	1,800.00	0.79%	Yes
Expense Reimbursements	1,441.91	0.64%	Yes
Postage	835.00	0.50%	Yes
Telephone Service	793.14	0.37%	Yes
Design of Campaign Material	535.00	0.24%	Yes
Election Fees	360.00	0.16%	Yes
Other Miscellaneous	350.00	0.15%	Yes
Payment of Fines	120.00	0.08%	Yes
Computer Software	174.20	0.08%	Yes
Bank Fees	14.00	0.01%	Yes
TOTAL:	\$163,619.08 ²	100%	

The COE notes that the expense classifications used in Table I. above were taken from the description on the candidate's Campaign Treasurer's Reports (CTRs) filed with the Miami-Dade County Department of Elections. In other words, the COE *did not* create these expense classifications; rather, the COE used the expense descriptions found in the candidate's campaign records.

¹ GOTV Effort refers to "Get-Out the Vote" activities.

² A review of the Rivero campaign bank account statements reveals that total cumulative contributions and expenditures were \$163,891.68, resulting in an under-reporting of campaign expenditures on the CTRs of \$272.60.

CANDIDATE'S COMPLIANCE WITH COUNTY CODE § 12-22

a. Compliance with Campaign Expenditures Limit

Miami-Dade County Code §12-22 (e) requires that County Commission candidates who receive public funding from the Fund limit their campaign contributions and expenditures to \$150,000 during the primary election unless one candidate exceeds the established contribution limit. If there is a run-off election, Miami-Dade County Code §12-22 (e)(2) limits a County Commission candidate's campaign contributions and expenditures to \$100,000.

Based on a review of the CTRs and campaign bank statements, it was noted that the candidate exceeded the \$150,000 expenditure limit during the primary election held on August 31, 2004. The candidate's contributions and expenditures per the bank statement during the primary election totaled \$163,891.68; thereby exceeding the \$150,000 limit by \$13,891.68.

However, the COE found that in the District 7 County Commission race, one of the candidate's opponents, now the Honorable Carlos Gimenez, also exceeded the \$150,000 raised contribution limit. Commissioner Gimenez reported total contributions of \$158,282, during the July 23, 2004 reporting period. As such, the Andres Rivero campaign was able to raise contributions in excess of the established limits set for the primary elections (i.e. \$150,000).

NO EXCEPTIONS WERE NOTED.

b. Compliance with County Code §12-22, Subsection (g) "Use of Funds"

To verify the candidate's compliance with Code §12-22 (g), "Use of Funds," the COE scheduled all check payments issued from the candidate's campaign account and verified that each campaign expense was supported by adequate documentation (i.e., a receipt or vendor invoice). For payments made to individuals from the campaign account, the COE researched whether the payee was an "immediate family member" of the candidate. "Immediate family member" refers to the candidate's spouse, parents, children, and siblings. For payments made to business entities from the campaign account for the purchase of goods or services, the COE researched whether the business entity is owned or controlled by the candidate or an immediate family member of the candidate.

Overall, the COE found that the candidate complied with the requirements of Code §12-22 (g), "Use of Funds," for the public funding portion of the campaign account. However, a review of the supporting documentation found that the campaign made reimbursements to related parties for expenditures associated with the campaign as follows: to the candidate Andres Rivero \$285.00 for photographs and to his law firm \$174.20 for campaign software.

(See Exhibit A for supporting documentation.)

The COE cannot identify with certainty which source of funds was used to pay for these expenditures as Florida Statute §106.021(1) requires that all contributions and expenditures are made from one campaign account. Therefore, since both privately raised contributions and the county's public funds were required to be deposited in the same account, the COE assumes that the payments to related parties were paid from the \$88,619.08 the candidate received in private contributions.

NO EXCEPTIONS NOTED.

c. Compliance with County Code §12-22, Subsection (f)(6) “Disposal of Surplus Funds”

County Code §12-22 (f)(6) and Florida Statute §106.141(4) require that the candidate dispose of any surplus funds remaining in the campaign account within 90 days after the election date in the following manner: (1) return all surplus funds to the county's Election Campaign Financing Trust Fund; and, (2) any funds remaining in the campaign account that are in excess of the county's public funding received should be disposed of per Florida Statute §106.141, Disposition of Surplus Funds. Given that the election was on August 31, 2004, the 90-day period for returning any surplus funds ended on November 30, 2004.

AUDIT FINDING

The COE independently confirmed whether the campaign bank account was properly closed within the mandated timeframe by requesting written confirmation from the banking institution that the bank account was closed by November 30, 2004. The COE received a letter from Sun Trust Bank, dated January 31, 2005 confirming that the Andres Rivero Campaign bank account was closed on December 30, 2004, one month after the 90-day deadline. Therefore, the campaign is in violation of Florida Statute §106.141(1).

The account was closed after two deposits totaling \$357.26 were made on November 30, 2004 to complete the balance necessary to cover three (3) check payments of \$150.00 each for campaign-related expenses and bank fees of \$7.00. *(See Exhibit B for supporting documentation on the account closure date. See also herein Item f. “Bank Deposits Made after a Candidate has been Eliminated” on p. 9 herein.)*

COMPLIANCE WITH FL STATUTE TITLE IX, CHAPTER 106, “CAMPAIGN FINANCING”

Election campaign finance laws are found in Florida Statute Chapter 106, Campaign Financing, and interpretations of these statutes are provided by the Florida Elections Commission as Elections Opinions. As part of this audit, the COE reviewed the relevant Florida statutes and the Elections Opinions to ensure the candidate's campaign was in substantial compliance with the applicable statutory requirements.

Based on inquiry of the candidate, Mr. Andres Rivero, and the Campaign Treasurer as well as review of the candidate's campaign bank account records, cancelled checks, related vendor invoices, and other supporting documentation for campaign expenditures, the following are the COE's audit findings with regards to compliance with Florida Statute Chapter 106:

a. Expenditures in Furtherance of the Campaign through Third Parties

Florida Statutes §106.021(3) and §106.11(1) prohibit direct or indirect campaign expenditures in furtherance of a candidate's election campaign except through the duly appointed Campaign Treasurer. Additionally, Florida Statute §106.011 (1) prohibits the expenditures of campaign funds on behalf of a candidate from any bank account other than the candidate's primary campaign account.

AUDIT FINDING

Based on a review of cancelled checks and supporting documentation provided by the Andres Rivero campaign, the COE found that the Rivero Campaign made payments totaling \$132,438.05 (approximately 81% of the total \$163,619.08 campaign's expenditures) to the media consultant, Marin & Sons, which acted as a third-party intermediary for the campaign.

Of the \$132,438.05 received by Marin & Sons, \$103,254.13 went to pay third party vendors in furtherance of the Rivero election campaign; \$20,000 represented consulting fees paid to Marin & Sons; and \$9,183.92 represented in-house phone banking for the election campaign. In addition to submitting invoices for consulting fees, Marin & Sons also invoiced the Rivero campaign for bus bench ads, television commercial production, postage, graphic design, silk screen t-shirts, printing costs, among other expenses incurred by Marin & Sons on behalf of the Rivero campaign. *(See Exhibit E for detailed analysis of campaign expenses.)*

b. Lack of Supporting Documentation from Third Party Vendors

As noted in the Audit Finding (a) above, Florida Statutes §106.021(3) and §106.11(1) prohibit direct or indirect campaign expenditures on behalf of the candidate by a third party intermediary. Additionally, failure to provide supporting documentation for campaign expenses violates Miami-Dade County Code §12-22, Subsection (f)(3)(a)(1).

AUDIT FINDING

As previously noted, the Rivero Campaign paid a total of \$132,438.05 to Marin & Sons, Inc. for various media related services. However, the COE was not originally provided with all the Marin & Sons, Inc. invoices submitted to the Rivero campaign by this vendor. The total amounted to \$45,582.40 in campaign expenses which were unable to be verified as legitimate campaign expenses by the COE auditor. *(See Exhibit C and D for copies of supporting documentation.)*

Therefore, on January 5, 2006, the COE made a written request to the Rivero campaign to obtain from Marin and Sons, Inc. all copies of the cancelled checks which Marin & Sons, Inc. drafted from their own operating account in order to pay for purchases made on behalf of the Rivero campaign.

On February 9, 2006, the candidate issued a letter to the COE stating that Marin and Sons, Inc. was advised by legal counsel to not provide the COE with the additional requested supporting documentation for the \$45,582.40 in payments Marin & Sons, Inc. received from the Rivero campaign unless Marin & Sons, Inc. was under subpoena by the COE. Therefore, the COE was unable to review the supporting documentation for these campaign expenditures which Marin & Sons, Inc. incurred on behalf of the Rivero campaign. *(See Exhibit J for a letter from the candidate to the COE regarding Marin and Sons, Inc. lack of response to the request for additional supporting documentation.)*

c. **Campaign Payments to Media Consultants for the Purchase of Media**

The Florida Elections Commission decision DE 86-14, which interprets Florida Statute §106.11(1), states the following:

“A candidate who is procuring both media related consultant services and mass media political advertisements *must issue separate checks drawn on the campaign account to media consultant for their services and to each media outlet that is providing advertising services.*”

Additionally, the Florida Elections Commission held in DE 03-08 that if a media consulting firm was to pay for a candidate’s actual advertisements it would be considered a direct expenditure in furtherance of the candidate and as such it is prohibited because the expense incurred was not paid directly from the candidate’s campaign account.

AUDIT FINDING

As previously stated in this audit report, the COE noted that the Rivero campaign paid Marin & Sons a total of \$132,438.05 for media consulting services. The COE found that \$23,253.80 was spent by Marin & Sons directly for the purchase of media advertisement using the Marin & Son’s checking account. This violates Florida law as the Rivero campaign should have issued the check payments from the campaign bank account directly to the media outlets in furtherance of the candidate’s election campaign. (*See Exhibit F.*)

d. **Disallowed Reimbursement Paid to Campaign Consultant**

Florida Statute §106.021(3) addresses what is allowable as a reimbursement from a candidate’s campaign bank account and specifically states the following:

“...a candidate or any other individual may be reimbursed for expenses incurred for travel, food and beverage, office supplies, and mementos expressing gratitude to campaign supporters by a check drawn upon the campaign account...”

AUDIT FINDING

Based on review of consultants’ invoices submitted to the Rivero campaign, the COE noted that Community Power Builders Political Consultants, Inc. received a reimbursement check for \$1,025.26. This reimbursement included \$352.44 in disallowed expenses such as election data costs, cell phone fees, printing and other miscellaneous expenses that Community Power Builders Political Consultants, Inc. incurred on behalf of the election campaign. To comply with Florida law, these expenses should not have been paid as reimbursements; rather, the Rivero campaign should have issued a check payment from its campaign bank account directly to the vendor that provided these goods and services. (*See Exhibit G for copies of supporting documentation.*) The remaining reimbursement received of \$673.82 was for food, office supplies and travel costs, which are allowed to be paid via a reimbursement check.

e. **Payment of Fines**

The COE has been advised by the Florida Division of Elections that fines paid from the campaign account for such expenses as code violations due to political sign advertisements or traffic violations are not considered campaign expenditures and should not be paid for using campaign funds.

AUDIT FINDING

The COE noted that the Campaign Treasurer's Report indicated that the Andres Rivero Campaign had paid two (2) fines totaling \$120 for zoning violation arising from improperly located campaign signs. A review of the cancelled check payments and supporting documentation indicates that all \$120 paid fines are substantiated by a copy of the citation and a copy of the cancelled check. *(See Exhibit H for copies of supporting documentation.)*

f. **Bank Deposits Made after a Candidate had been Eliminated**

Florida Statute §106.08(3)(b) and Florida Statute §106.141(1) prohibit a campaign from accepting a contribution after a candidate has been eliminated and also disallows the expending of any contribution received after a candidate has been eliminated. Florida Statute §106.011(3)(a) defines a "contribution" as a "...deposit, loan, payment, or distribution of money or anything of value...."

AUDIT FINDING

Based on the COE's review of the campaign account bank statements and deposit slips, the COE auditor found that two (2) deposits were made into the campaign account totaling \$357.26 after the primary election held on August 31, 2004. The two deposits were made on November 30, 2004 as follows: (1) one deposit of \$54.47; and, (2) a second deposit of \$302.79 on this same date. The first deposit for \$54.47 was an overpayment refund from a vendor and the deposit for \$302.79 is reported on the closing CTR as a loan from the candidate to the campaign. The deposits were made to cover three checks totaling \$350 and bank fees of \$7.26. *(See Exhibit I for copies of supporting documentation.)*

g. **Purpose of Campaign Check Not Documented on Cancelled Check**

Of the 108 checks issued from the campaign account, the COE auditor found that were 3 check payments, totaling \$625, which did not have any comments written in the check memo that would indicate the exact purpose of the campaign expense.

Although county code requires invoices and/or receipts to be maintained by the candidate to support all campaign expense, the Florida statutes do not specifically require such supporting documentation. Instead, Florida Statute 106.11(1)(b)(5) states that campaign check payments need only contain "the exact purpose for which the expenditure is authorized" on the face of the check. *(See Exhibit K for supporting documentation.)*

OTHER AUDIT FINDING

Campaign Treasurer's Reports vs. Bank Statements

The COE scheduled all disbursements noted on each monthly campaign bank statement for the Andres Rivero campaign and found that the cumulative total campaign expenditure per the bank statements to be \$163,891.68. However, the total cumulative campaign expenditures reported on the final Campaign Treasurer's Report (CTR) filed with the Miami-Dade County Elections Department reflected a cumulative total of \$163,619.08, indicating an under reporting of \$272.60 by the Rivero campaign.

AUDIT CONCLUSION

Overall, the COE found that the campaign expenditures made from the Andres Rivero campaign account which were able to be audited were in compliance with the requirements of Miami-Dade County Code §12-22 (G), "Use of Funds," as no disallowed expenses were paid with public funds. However, the COE noted several of instances where there was a lack of compliance with Florida Statutes Title IX, Chapter 106, "Campaign Financing," with some violations more significant than others. The more significant areas of concern include failure to close the campaign bank account within 90 days of the election date; campaign expenditures paid through intermediaries, which included the purchase of media through third parties; lack of supporting documentation from third party vendors; disallowed reimbursements paid to a campaign consultant; and the candidate's personal campaign contributions made *after* the date of the election.

The COE appreciates the cooperation extended by the parties involved with Andres Rivero campaign throughout the course of this audit.

EXHIBITS

- A. Use of Funds**
- B. Campaign Bank Account Closure**
- C. Summary Schedule of Supporting Documentation from Final Vendors**
- D. Supporting Documentation from Final Vendors**
- E. Expenditures Through Third Parties in Support of the Campaign**
- F. Payments for the Purchase of Media**
- G. Reimbursement Paid to Campaign Consultants for Payments to Vendors**
- H. Payment of Fines**
- I. Deposit of Contributions after a Candidate has been Eliminated**
- J. Letter from Candidate re: Marin & Sons, Inc.**
- K. Copies of Campaign Checks without Memorandum Section Completed**

APPENDIX

- 1. Campaign's Response to the Draft Audit Report**